

APPENDIX K.

[See Chap. 33, Art. 720.]

Rules for the custody, supply and sale of stamps of all descriptions, namely, general stamps used to denote the duties payable under the Stamp Act, 1899 (II of 1899), court fee stamps used to denote, the fees payable under the Court fees Act, 1870 (VII of 1870), and postage stamps.

Central Depôts.

1. There shall be five central depôts for stamps of all descriptions in charge of the Controller of Printing, Stationery and Stamps at Calcutta and the Superintendents of Stamps at Madras, Bombay, Rangoon and Karachi, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption except in the case of post cards, envelopes, newspaper wrappers, non-judicial stamps at rates from 2 annas to Rs. 2, and stamps for copies, of which a stock sufficient for one year's consumption shall be maintained. The Superintendents of Stamps in Madras, Bombay, Rangoon and Karachi shall, for this purpose, forward, not later than the 16th of August in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Controller of Printing, Stationery and Stamps, Calcutta. The Controller of Printing, Stationery and Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the five central depôts, including in it the indents of the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi; and shall forward this general indent to the Government of India in the Finance Department not later than the 4th October for transmission to the Secretary of State, whom it must reach not later than the 1st November in each year. The Controller of Printing, Stationery and Stamps should forward a copy of the section of the general indent relating to postage stamps to the Director General of the Post Office. *Post and Telegraphs.*

2. Stamps for Bengal, the United Provinces of Agra and Oudh, Assam, and Central India and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces and Berar, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg, treasuries at Bangalore and Travancore, and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency except Sind, the Central Provinces and Berar (save as provided in Rule 2), and local depôts subordinate to Bombay. The cantonment of Secunderabad, the Hyderabad Residency Bazar, the Railway lands in His Highness the Nizam's Dominions. Abu and Anadra and the connected areas in Rajputana, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. Stamps for the Province of Burma and the Andamans shall be supplied from the central depôt at Rangoon on the indent of officers in charge of local depôts.

6. Stamps for the Province of Sird, Baluchistan, the North West-Frontier Province, the Punjab and Rajputana (save as provided in Rule 4), and for the Residency-treasuries in Kashmir, the Khorasan Agency Treasury and the areas under the jurisdiction of the Political Resident in the Persian Gulf shall be supplied from the central depôt at Karachi on the indent of the officers in charge of the local depôts.

7. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt, having a proper supply, and may comply with the indent in full or in part, as they think fit. If they think that the indent should be increased, they should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may in supplies on the central depôts.

Local Depôts.

8. Every Treasury throughout India, including those attached to political and salt agencies shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

9. Each local depôt shall, unless the Local Government otherwise directs maintain a supply of stamps not less than the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

10. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare and indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required, the total of the balance in the local depôt and any branch * depôts subordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" in this rule may, like that of five months in Rule 9, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer such as the Superintendent of Stamps of the province, or that copy of the indent shall be forwarded to such officer.

11. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court fee stamps, and to the Director General of Posts and Telegraphs in the case of postage stamps, any case in which it may come to his knowledge that the stock of stamp in any local depôt of any description has fallen below the prescribed amount.

12. As soon as possible after the arrival of supply of stamps from the central depôt or from another local depôts, the officer in charge of the local depôts shall personally examine the outward appearance of the boxes of packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. At the head-quarters of a district where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, whom must be present all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 15. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent and a receipt shall be sent not later than seven days after the arrival of the stamps to the officer who sent the stamps.

13. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

14. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Controller of Printing, Stationery and Stamps, or Superintendent of stamps, as the case may be. Stamps which are through any accident rendered unfit for

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

Page 345, Appendix K, Rule 17—

Insert the word 'and' before the word 'check' in line 7, place a full-stop after the word 'therein' in line 8, and delete the words 'and compare the balance shown with the actual balance in the ex-officio vendor's hands.' in lines 8 and 9.

Substitute the following for 'When it is necessary, etc.' in line 13 to the end of the rule :—

"The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular descriptions of stamps given out from double lock. At the end of every day on which stamps are issued from double locks, the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hands and check his registers."

Insert the following as a "N.B." under the rule :—

N.B.—Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

issue at any time after receipt should be similarly returned to the Controller of Printing Stationery and Stamps, or Superintendent of Stamps, as the case may be, as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 35), and in the *plus* and *minus* memoranda (Rule 37).

15. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts, and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

N. B.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

16. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local dépôt. Except in Rangoon, Moulmein, Akyab, Basscin, and Mandalay, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

17. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. When it is necessary to issue stamps from the store under double lock more than once in one day, the above checks need only be applied at each time of issue to the particular descriptions of stamps issued. But at the end of each day the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hand and check his registers. The same procedure shall be followed if any stamp should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

18. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of on each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the three descriptions of stamps—namely, general, court-fees and postage—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the dépôt.

19. In Rangoon, Moulmein, Akyab, Bassein and Mandalay, stamps of the value of Rs50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the dépôt. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 18 for sales by the *ex-officio* vendor.

20. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

21. A district officer may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

22. Service postage stamps shall be sold for cash, on a written application, from local dépôts to Government officials and to persons specially authorized to purchase and use service stamps. On such sale no discount is allowed.

NOTE.—Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than Rs. 25 and that an extra charge of two annas in the rupee, calculated on the face value, shall be made to cover incidental expenses.

23. Ordinary postage stamps (including half-anna and one anna unified stamps) shall be sold for cash from local dépôts to officers in charge of post offices, receiving offices tahsils, thanas and police stations at which letters are received for despatch, to persons licensed to sell general stamps and to the rules framed under the Stamp Act, 1899 (II of 1899), and to the public provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. ~~Sold in complete packets only. No discount is allowed on such sales.~~ *Sold in complete packets only. No discount is allowed on such sales.*

24. Telegraph Masters shall obtain supplies of ^{ordinary} postage stamps from the local dépôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public postage stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sales of stamps; but they are allowed permanent advances of postage stamps without payment, the amount of the permanent advance being fixed by the Director General of Telegraphs. When the permanent advance of postage stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local dépôt is about to be closed for holidays of more than one day's duration, officers in charge of local dépôts are authorized to issue postage stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when treasury reopens by the return of the stamps, or the payment of their value if sold.

25. The officer in charge of each post office, receiving office, tahsil, thana and police station, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps (including half-anna and one anna unified stamps for sale to the public sufficient for the probable demands of one week. Every person licensed under the rules framed under the Stamp Act, 1899 (II of 1899), to sell general stamps is required to keep a similar supply of half-anna and one anna unified stamps.

26. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 25.

Branch Dépôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch dépôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a dépôt in the same station as the branch dépôt, the Local Government may direct the closing of the branch dépôt: provided that, with the previous sanction of the Government of

Page 346, Appendix K.—

For the last two lines of rule 23 as amended by the 1st List of Corrections, dated the 10th March 1913, substitute the following :—

Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets; National Health Insurance Stamps are sold from the treasuries at Calcutta, Rangoon, Bombay, Karachi and Aden to masters of vessels; no discount is allowed in these cases.

[19th List—1-10-17.]

Appendix K, page 346—

In Rule 23 substitute the following for the last two lines :—

Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets; National Health Insurance stamps are also sold from certain selected local or branch depôts to military or civil officers under whom British soldiers are serving and to masters of vessels; no discount is allowed in these cases.

1st List—10.8.13.

Page 346, Appendix K, Rule 24—

For "Telegraph Masters" read "Hheads of Signal Offices" whenever the words occur in the rule, and in line 6 read "Directors of Circles and Divisional Superintendents of Telegraphs, the latter up to a limit of Rs. 500" for "Director-General of Telegraphs."

Delete the words "and telegraph" from line 4, and for ~~telegraph~~ read "Postage," in line 7 of the Article.

*Page 346—Appendix K., Rule 24—as modified by correction slip
No. 4, dated 1st February 1914*

*Cancel the second para. beginning with the words “Delete the wordsline 7 of
the Article.”*

5th list, 1-4-14

For the last sentence of rule 29, substitute the following :—

“ Except where the officer in charge of the branch dépôt has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch dépôt in the same manner as the *ex-officio* vendor at the local dépôt obtains his supplies from the officer in charge.”

For rules 32 and 33 substitute the following :—

32(i) Where the officer in charge of the branch dépôt has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts and issues from single lock prescribed in Rule 17 of these rules need not be maintained.

(ii) In all other cases, Local Governments shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch dépôt shall be kept under double lock of the officer in charge of the branch dépôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Except as provided in the foregoing rule, sales from branch dépôts will be made subject to the same rules as those from local-dépôts.

India, the Local Government may order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with when the post office authorities do not require it.

28. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to a branch depôt, such supplies being passed through the accounts of the local depôt and treated by the Controller of Printing, Stationery and Stamps, or Superintendent of Stamps, as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in Rule 12.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge. 12.2.21

30. The supply to be kept in a branch depôt should be not less than the probable demand for three months; but the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. As soon as the number of stamps in the branch depôt falls below the number issued from the depôt in the preceding four months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for each denomination of stamps of which a supply is required the balance in the branch depôt, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, to such other periods as they deem expedient.

32. Local Governments shall fix the period, a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required. 12.2.21

33. Sales from branch depôts will be made subject to the same rules as those from local depôts.

Returns to and by the Controller of Printing, Stationery and Stamps, Superintendents of Stamps and Accountants General.

34. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock, and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statement for September and March rendered to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or in the United Provinces, the Punjab, the North-West

Frontier Province, and the Central Provinces and Berar, to the Local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form :—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local dépôt on the ^{September} ~~March~~ 19 , and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, the value of each description is as stated in the margin*.

	Rs.	Also that I have received similar certificates from the officers in charge of the subordinate branch dépôts that they have similarly counted the stamps in their branch dépôts on the last day of the month of ^{September} March 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch dépôts to be as stated in the margin.†
*General		
Court-fees		
Postage		

	Rs.	
†General		
Court-fees		
Postage		

The total values of stamps in this dépôt and the branch dépôts as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees	
Postage	

which amounts agree with the balances shown in the monthly statement for ^{September} ~~March~~ , which this certificate is attached. (If there is any difference, add "with exception of the following differences the explanation of which is as follows".)

35. Monthly statements showing the receipts and issues of each local dépôt, including the transactions of the subordinate branch dépôts, shall be prepared by the officer in charge of the local dépôt and forwarded in the first week of the succeeding month to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, separate statements being prepared for general stamps, court-fee stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month of the quantities received from the Controller of Printing, Stationery and Stamps or Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon, or Karachi, or the Local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

36. The statements shall be checked by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or by the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, by comparison with previous statements and the accounts of the central dépôts, and shall be used by him to check indents and to watch the balances in the local dépôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local dépôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns each Local Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, will be supplied by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Bombay or Karachi, with monthly statements showing the stamps issued to and returned by the local dépôts subordinate to each.

37. Treasury officers and other officers in charge of local dépôts shall forward to the local Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of *plus* and *minus* memoranda or otherwise.

38. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, shall send to the Accountant General or Comptroller, such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

39. They shall also every six months intimate to the Accountant General, or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 37 the receipt of the certificates prescribed in Rule 34 and the amount of stock certified to be in balance in each local depôt.

40. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of his receipts, issues, and sales.

41. The Government of India in the Finance Department and the Local Governments in Madras, Bombay and Burma shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller General, to whom the result will be reported.

42. The Controller of Printing, Stationery and Stamps, Calcutta, and Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, shall forward every month to the Director General of Posts and Telegraphs a statement showing the balances and receipts in the central depôt and the issues to each local depôt, of postage stamps during the month. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 34, shall also send monthly, to the Accountant-General Post Office and Telegraphs a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him.